

Alaska Department of Revenue
Tax Division
FY 14 Cigarette and Other Tobacco Products Summary

All data is updated monthly. Any changes from previous months data can be due to late filing, amended filings or departmental adjustments.
Report Date: 8/1/2014

Cigarettes

<u>Category</u>	<u>Jul-13</u>	<u>Aug-13</u>	<u>Sep-13</u>	<u>Oct-13</u>	<u>Nov-13</u>	<u>Dec-13</u>	<u>Jan-14</u>	<u>Feb-14</u>	<u>Mar-14</u>	<u>Apr-14</u>	<u>May-14</u>	<u>Jun-14</u>	<u>Grand Total</u>
Total Cigarettes Purchased or Sold (See Note 1)	60,067,864	56,996,492	45,979,182	51,508,336	27,934,041	50,760,145	47,362,639	29,774,045	36,414,100	47,899,334	48,951,128		503,647,306
Less Military Sales (See Note 1)	189,000	87,600	46,200	155,800	57,000	107,000	126,600	20,400	24,400	77,400	64,000		955,400
Less Indian Sales	324,400	399,800	343,600	222,200	255,600	457,406	156,600	220,600	243,600	439,000	226,000		3,288,806
Less Other Credits	137,000	22,360	71,760	65,750	28,680	48,300	224,280	227,000	440,080	120,000	175,240		1,560,450
Net Taxable Volume	59,417,464	56,486,732	45,517,622	51,064,586	27,592,761	50,147,439	46,855,159	29,306,045	35,706,020	47,262,934	48,485,888	0	497,842,650
Tax Rate Per Cigarette	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10
Gross Cigarette Tax Liability	\$5,941,746	\$5,648,673	\$4,551,762	\$5,106,459	\$2,759,276	\$5,014,744	\$4,685,516	\$2,930,605	\$3,570,602	\$4,726,293	\$4,848,589	\$0	\$49,784,265
Less Cigarette Stamp Discount	11,835	10,583	8,144	7,200	900	6,374	125,864	29,307	27,683	11,443	15,037		\$254,370
Net Cigarette Tax Liability	\$5,929,911	\$5,638,090	\$4,543,618	\$5,099,259	\$2,758,376	\$5,008,370	\$4,559,652	\$2,901,298	\$3,542,919	\$4,714,850	\$4,833,552	\$0	\$49,529,895

Other Tobacco Products

Total Wholesale Value	\$1,718,079	\$1,630,908	\$1,500,223	\$1,476,905	\$1,201,039	\$1,272,657	\$1,336,190	\$1,425,109	\$1,328,827	\$1,465,244	\$1,570,545		\$15,925,726
Less Military Sales	8,947	5,281	6,446	10,268	5,171	10,636	1,736	12,200	6,210	6,242	5,678		78,815
Less Indian Sales	5,132	5,270	5,486	7,120	2,326	5,545	4,804	3,819	5,440	6,231	6,036		57,209
Less Other Credits	40,478	19,837	43,570	10,707	45,791	13,328	23,702	12,808	44,008	29,717	24,265		308,211
Taxable Wholesale Value	1,663,522	1,600,520	1,444,721	1,448,810	1,147,751	1,243,148	1,305,948	1,396,282	1,273,169	1,423,054	1,534,566	0	15,481,491
Tax Rate	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%	75%
OTP Tax before commision	\$1,247,642	\$1,200,390	\$1,083,541	\$1,086,608	\$860,813	\$932,361	\$979,461	\$1,047,212	\$954,877	\$1,067,291	\$1,150,925	\$0	\$11,611,121
Less 0.4% Commission	4,991	4,801	4,334	4,347	3,443	3,729	3,920	4,189	3,785	4,232	4,604		\$46,375
Net OTP Tax Liability	\$1,242,651	1,195,589	1,079,207	1,082,261	857,370	928,632	975,541	1,043,023	951,092	1,063,059	1,146,321	0	\$11,564,746
Net Cigarette and OTP Tax	\$7,172,562	\$6,833,679	\$5,622,825	\$6,181,520	\$3,615,746	\$5,937,002	\$5,535,193	\$3,944,321	\$4,494,011	\$5,777,909	\$5,979,873	\$0	\$61,094,641

Note 1: Manufacturers direct military sales not included